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State of Idaho

Legislative Services Office

## Management Report

A communication to the Joint Finance-Appropriations Committee

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# IDAHO STATE HISTORICAL SOCIETY

FY 2009, 2010, AND 2011

**Report MR52211**  
**Date Issued: December 4, 2012**

*Serving Idaho's Citizen Legislature*



April Renfro, Manager

Idaho Legislative Services Office  
Legislative Audits Division

## IDAHO STATE HISTORICAL SOCIETY

### SUMMARY

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#### **PURPOSE OF MANAGEMENT REVIEW**

We conducted a management review of the Idaho State Historical Society covering the fiscal years ended June 30, 2009, 2010, and 2011. Our review covered general administrative procedures and accounting controls to determine that activities are properly recorded and reported.

The intent of this review was not to express an opinion but to provide general assurance on internal controls and to raise the awareness of management and others of any conditions and control weaknesses that may exist and offer recommendations for improvement.

#### **CONCLUSION**

We did not identify any significant conditions or weaknesses in the general administrative and accounting controls of the office.

#### **FINDINGS AND RECOMMENDATIONS**

There are no findings and recommendations in this report or in the prior report.

A copy of this report is available at <http://www.legislature.idaho.gov/audit/auditsummaries.htm> or by calling 208-334-4832.

#### **AGENCY RESPONSE**

The agency has reviewed the report and is in general agreement with the contents.

#### **FINANCIAL INFORMATION**

The following financial data is for informational purposes only.

**IDAHO STATE HISTORICAL SOCIETY - FISCAL YEAR 2011**

<b><u>Fund</u></b>	<b><u>Fund Name</u></b>	<b><u>Beginning Cash/ Appropriation</u></b>	<b><u>Receipts/ Transfers In</u></b>	<b><u>Disbursements/ Transfers Out</u></b>	<b><u>Ending Cash/ Appropriation</u></b>
0001	General Fund	\$ 2,214,666	\$ 39,714	\$ (2,201,247)	53,133*
0318	Archaeological Survey Account	(4,314)	10,000	(5,686)	-
0348	Federal (Grant) Fund**	294,894	712,304	(944,354)	62,844
0349	Miscellaneous Revenue Fund	1,195,754	778,336	(685,045)	1,289,045
0349-16	Lewis & Clark Trail Committee	212,077	26,315	(13,891)	224,501
0349-41	Historical Preservation & Cultural Enhancement	24,246	9,923	-	34,169
0365	Permanent Building Fund	321,678	-	(16,758)	304,920
0481-09	Income Fund	-	104,700	(89,098)	15,602
	Total	<u>\$ 4,259,001</u>	<u>\$ 1,681,292</u>	<u>\$ (3,956,079)</u>	<u>\$ 1,984,214</u>

\* The Ending Cash/Appropriation balance of \$53,133 was reverted to the State's General Fund.

\*\* The Federal (Grant) Fund includes a \$141,639 encumbrance at the end of Fiscal Year 2011.

**OTHER INFORMATION**

We discussed other issues which, if addressed, would improve internal control, compliance, and efficiency.

This report is intended solely for the information and use of the State of Idaho and the Idaho State Historical Society and is not intended to be used by anyone other than these specified parties.

We appreciate the cooperation and assistance given to us by the director, Janet Gallimore, and her staff.

**ASSIGNED STAFF**

Patrick Aggers, CPA, CFE, Managing Auditor

Aimee Hayes, CPA, In-Charge Auditor

Mark Schoenfeld, Staff Auditor

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## AGENCY RESPONSE

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C.L. "Butch" Otter  
Governor of Idaho

Janet Gallimore  
Executive Director

Administration  
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Boise, Idaho 83712-8250  
Office: (208) 334-2682  
Fax: (208) 334-2774

Membership and Fund  
Development  
2205 Old Penitentiary Road  
Boise, Idaho 83712-8250  
Office: (208) 514-2310  
Fax: (208) 334-2774

Historical Museum and  
Education Programs  
610 North Julia Davis Drive  
Boise, Idaho 83702-7695  
Office: (208) 334-2120  
Fax: (208) 334-4059

State Historic Preservation  
Office and Historic Sites  
Archeological Survey of Idaho  
210 Main Street  
Boise, Idaho 83702-7264  
Office: (208) 334-3861  
Fax: (208) 334-2775

Statewide Sites:  
• Franklin Historic Site  
• Pierce Courthouse  
• Rock Creek Station and  
• Stricker Homesite

Old Penitentiary  
2445 Old Penitentiary Road  
Boise, Idaho 83712-8254  
Office: (208) 334-2844  
Fax: (208) 334-3225

Idaho State Archives  
2205 Old Penitentiary Road  
Boise, Idaho 83712-8250  
Office: (208) 334-2620  
Fax: (208) 334-2626

North Idaho Office  
112 West 4th Street, Suite #7  
Moscow, Idaho 83843  
Office: (208) 882-1540  
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November 19, 2012

Ms. April Renfro, CPA, Division Manager  
Legislative Audits  
Legislative Services Office  
P.O. Box 83720  
Boise, ID 83720

RE: Management Report for Fiscal Years 2009, 2010, and 2011

Dear Ms. Renfro:

The Idaho State Historical Society has reviewed the  
Management Report for Fiscal Years 2009, 2010, and 2011. The  
agency accepts the report as written and agrees with the  
contents.

I appreciate the cooperation and professionalism of your staff  
that conducted the audit, Patrick Aggers, Aimee Hayes and  
Mark Schoenfeld. The suggestions for process improvements  
will increase agency efficiencies.

Sincerely

Janet Gallimore  
Executive Director



# APPENDIX

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## **HISTORY AND STATUTORY AUTHORITY**

Eighteen years after the Idaho Territory was established in the midst of civil war and westward expansion, and nine years before statehood in 1890, a room full of early settlers created the Historical Society of Idaho Pioneers. Their efforts led to the establishment of the Idaho State Historical Society as a state agency in 1907.

Idaho's people have lived on Idaho's remarkable resources for more than 13,000 years. Idaho has a rich history and prehistory; the Idaho State Historical Society (Society) is charged with the responsibility for its preservation in accordance with Chapters 41 and 46 of Title 67 of the Idaho Code and other statutory capacity assigned by Titles 9, 14, 27, 33, 49, 50, 61, and 63. The governor-appointed seven member Board of Trustees has statutory authority for setting policy for the Society which is a self-governing agency.

From its original "library and cabinet" meant to preserve "literary and scientific objects," the Society has evolved to an extraordinary system of cultural and historic resources comprised of the Idaho State Historical Museum and Old Idaho Penitentiary, Idaho State Archives and State Records Center, State Historic Preservation Office, and Historic Sites Program; the Society serves more than 100,000 visitors and over 700,000 web users annually.

## **PURPOSE**

**Mission:** Idaho State Historical Society preserves and promotes Idaho's cultural heritage.

**Vision:** To inspire, enrich and engage all Idahoans by leading the state in preserving and sharing our dynamic cultural heritage.

The Society demonstrates value to the State of Idaho through:

- Offering services that are essential to the State on all levels and providing information and understanding to everyone from schoolchildren to members of the upper echelon of state government;
- Being a trusted guide through the State's history and how it has shaped every aspect of our lives - our land, our communities, our government and our people - while also illuminating how history sheds light on the future;
- Taking an active role in the State through engaging the community, building shared experiences, and inspiring further action and understanding; and
- Using its resources to provide a window to the past for people of all ages leading to a shared vision for the future.



## **ORGANIZATION**

A governor-appointed seven member Board of Trustees has statutory authority for setting policy for the Society which is a self-governing agency. The Board of Trustees is empowered to appoint a director to serve as the administrative officer of the Society. The Society is also supported by the Foundation for Idaho History, the Friends of the Historical Museum and Old Idaho Pen, the Idaho Genealogical Society, the Friends of Stricker Ranch, the Franklin Pioneer Association, and the State Historic Records Advisory Board, among other partners.

## **ACTIVITIES**

**State Historical Museum:** History Day, programs for schoolchildren, adults, and tourists; comprehensive, permanent exhibition on Idaho's history; special and traveling exhibitions; community events; educational trunks; Pioneer Village exhibitions; and facility rentals. Research & reference; gift shop; lecture series; workshops/mentoring/training opportunities for Idaho museums' staff & volunteers.

**Idaho State Archives and State Records Center:** Research and reference services; photographic services; records management services for city, state, and county records of fiscal, legal, vital, and long term value; records management services for all state agencies; preservation, storage, and access services for state collections; training; genealogical services.

**Old Idaho Penitentiary and Historic Sites:** Preservation of state historic structures; programs for schoolchildren, adults, and tourists; interpretive exhibits; technical assistance; property management and licensing; community events; and facility rental.

**State Historic Preservation Office:** National Register of Historic Places program management; maintains Idaho's inventory (70,000 properties) of records for archaeological sites and historic buildings and structures; manages Certified Local Government grant program; assists developers in obtaining federal tax incentives for appropriate rehabilitation of historic buildings; consults with cities and counties on local preservation policies and projects; oversees the Archaeological Survey of Idaho and its western repository; performs Section 106 Review and Compliance; and conducts and oversees archaeological investigations in Idaho.

**Agency Administration:** Liaison to Governor; provides executive support to Board of Trustees; budget and internal controls; grants administration and compliance; accounts receivable and payable; capital asset management; real property lease management; fleet management; strategic planning; human resource management; information technology; marketing and communications; governmental relations; Office of the State Historian.

**Capitol Preservation Program:** Inventory and restoration of Capitol collections; records management and retrieval; interpretive exhibits; staffs committees of and provides technical assistance to Capitol Commission.



## **FUNDING**

The Society receives approximately 50 percent of its operating funding from the State of Idaho General Fund; the Society leverages this public funding and enhances its public service mission with grants, membership revenues, admission and use fees, property leases, private donations, and sales of publications and other items.

**Citizens Governor Legislature Board of Trustees**

